In the Claims:

Please amend claim 1 and add new claims 21-28 as indicated in the following listing of claims, which replaces all prior versions.

1. (Currently Amended) A composite substrate comprising a carrier composed of a carrier material,

a first layer composed of a first material <u>having a dilatation behavior that is</u> <u>substantially the same as that of the carrier material</u>, and

an intermediate layer composed of a second material being located between the carrier and the first layer, wherein the first material has a dilatation behavior being substantially the same as that of the earrier material, and the second material having a dilatation mismatch with the second first material, the intermediate layer having structures of the second material arranged for absorbing stress originating from the dilatation mismatch.

- 2. (Original) A composite substrate according to claim 1, wherein the intermediate layer has a thickness, and the structures extend through the thickness of the intermediate layer.
- 3. (Original) A composite substrate according to claim 1, wherein the structures further extend into the carrier.
- 4. (Original) A composite substrate according to claim 1, wherein the carrier material is the same as the first material.
- 5. (Previously Presented) A composite substrate according to claim 1, wherein the carrier material and the first material are semiconductors.
- 6. (Previously Presented) A composite substrate according to claim 1, wherein the second material is an electrically insulating material.

- 7. (Previously Presented) A composite substrate according to claim 1, the intermediate layer lying in a plane, wherein the dimensions of the structures in the plane of the intermediate layer are less than a centimeter.
- 8. (Previously Presented) A composite substrate according to claim 1, wherein the carrier lies in a plane and wherein the structures have a line-symmetric shape in a cross-section perpendicular to the plane of the carrier.
- 9. (Previously Presented) A composite substrate according to claim 1, wherein the carrier lies in a plane and wherein the structures have a circular, square, rectangular or rhombic shape in a cross-section parallel to the plane of the carrier.
- 10. (Previously Presented) A composite substrate according to claim 1, wherein the composite substrate is a silicon-on-insulator wafer.
- 11-20. (Cancelled).
- 21. (New) A composite substrate according to claim 1, wherein the first layer is bonded to the intermediate layer.
- 22. (New) A composite substrate according to claim 1, wherein the second material is composed of an oxide of the carrier material.
- 23. (New) A composite substrate according to claim 1, wherein the structures are formed integrally with the carrier layer.
- 24. (New) A composite substrate according to claim 23, wherein the structures meet the carrier layer at rounded corners.

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- 25. (New) A composite substrate according to claim 1, wherein each of the structures has a free surface arranged so that dislocations that form in the structures due to the stress originating from the dilatation mismatch move to and disappear from the free surface.
- 26. (New) A composite substrate according to claim 1, wherein the structures are included at selected locations of the intermediate layer.
- 27. (New) A composite substrate according to claim 26, wherein the selected locations are where stress originating from the dilatation mismatch is likely to occur.
- 28. (New) A composite substrate according to claim 1, wherein the structures are free standing pillars on the carrier layer.